



DEPARTMENT OF COMMERCIAL TAXES,  
GOVERNMENT OF TAMILNADU



FORM GST ASMT - 10

[See rule 99(1)]

Reference No. : ZB3305222479452

Date : 20/05/2022

To

GSTIN : 33AAACT2381C1ZU

Name : Tvl. TAMILNADU STEEL TUBES LIMITED

Address : 65, 1 ST, MERCURY APARTMENTS, PANTHEON ROAD, EGMORE, , Tamil Nadu, 600008

Tax period - 01/04/2019-31/03/2020

F.Y. - 2019-

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

Tax Liability :

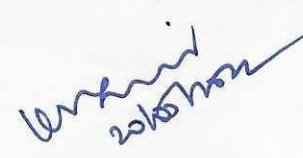
Sr. No.	Tax Rate	Tax Type	Place of Supply(State)	Turn Over	Tax	Interest	Penalty	Others	Total
1	-	CGST	Tamil Nadu	-	791826.03	-	-	-	791826.03
2	-	SGST	Tamil Nadu	-	791827.04	-	-	-	791827.04
3	-	IGST	-	-	219530.14	-	-	-	219530.14
4	-	CGST	Tamil Nadu	-	-	199.20	-	-	199.20
5	-	SGST	Tamil Nadu	-	-	1200.20	-	-	1200.20
6	-	IGST	-	-	-	444.74	-	-	444.74
7	-	CGST	Tamil Nadu	-	-	-	1604755.73	-	1604755.73
8	-	SGST	Tamil Nadu	-	-	-	1604755.73	-	1604755.73
9	-	IGST	-	-	-	-	4026411.72	-	4026411.72
10	-	CGST	Tamil Nadu	-	-	-	2220187.20	-	2220187.20
11	-	SGST	Tamil Nadu	-	-	-	2220187.20	-	2220187.20

Sections Involved	Reason
Sec73 of TNGST Act-2017	You have filed returns as per sec 39 of TNGST Act 2017 for the year 2019-20 has been scrutinized.The following defects

Sections Involved	Reason
	<p>were found.</p> <p>Defect1,2 ,3-mismatch in inward supply input tax credit between GSTR 3B and GSTR 2A</p> <p>Defect 4,5,6- Interest payable for late return filling .</p> <p>Defect7,8,9-Difference between outward E way bill to be generated(GSTR 1) and outward E way Bill generated turnover .Hence tax payer liable to pay penalty under sec 122(1)(xiv)of TNGST act 2017 at higher rate of tax.</p> <p>Defect10,11- Difference between In ward E way bill to be generated(GSTR 1) and Inward E way Bill generated turnover .Hence tax payer liable to pay penalty under sec 122(1)(xiv)of TNGST act 2017 at higher rate of tax.</p> <p>Also,taxpayer ordered to give explanation for the turnover mismatch between GSTR 3B and GSTR 1 of Rs.5339776.12, CGST tax due of Rs.103077.10,SGST Tax due of Rs103077.10.,IGST Tax due of Rs.267024.74.</p>

You are hereby directed to explain the reasons for the aforesaid discrepancies on or before **19/06/2022**. If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Date : 20/05/2022  
Place : EGMORE (C)

Signature :   
Name : Authorized Signatory  
Designation : Proper officer

Office Address : EGMORE (C), No.88, 2nd Floor, Mayor